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## **Onsager's variational principle for nonreciprocal systems with odd elasticity**

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Using Onsager's variational principle, we derive dynamical equations for a nonequilibrium active system with odd elasticity. The elimination of the extra variable that is coupled to the nonequilibrium driving force leads to the nonreciprocal set of equations for the material coordinates. The obtained nonreciprocal equations manifest the physical origin of the odd elastic constants that are proportional to the nonequilibrium force and the friction coefficients. Our approach offers a systematic and consistent way to derive nonreciprocal equations for active matter in which the time-reversal symmetry is broken.